
SENATE BILL 6312

State of Washington 55th Legislature 1998 Regular Session

By Senators Swecker, Stevens and Oke

Read first time 01/15/98. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for religious organizations;
2 adding a new section to chapter 82.04 RCW; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; repealing
4 RCW 82.04.339; and providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 This chapter does not apply to amounts received by a nonprofit
9 recognized religious organization that is or would be exempt from
10 property tax under RCW 84.36.020.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
12 to read as follows:

13 (1) The tax levied by RCW 82.08.020 does not apply to sales to a
14 nonprofit recognized religious organization that is or would be exempt
15 from property tax under RCW 84.36.020. Any person claiming exemption
16 from tax under this subsection shall display such proof of exempt
17 status as the department may provide by rule.

1 (2) The tax levied by RCW 82.08.020 does not apply to sales by a
2 nonprofit recognized religious organization that is or would be exempt
3 from property tax under RCW 84.36.020.

4 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12 RCW
5 to read as follows:

6 The provisions of this chapter do not apply with respect to the use
7 of articles of tangible personal property by a nonprofit recognized
8 religious organization that is or would be exempt from property tax
9 under RCW 84.36.020.

10 NEW SECTION. **Sec. 4.** RCW 82.04.339 and 1992 c 81 s 1 are each
11 repealed.

12 NEW SECTION. **Sec. 5.** This act takes effect July 1, 1998.

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